

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2004-8
Extensions of Time; Notice of Valuation Disclosure and Prehearing
Conference Due Dates; Good Cause Shown; Rescheduling.
Issued: July 28, 2004

2004-8 EXTENSIONS OF TIME; NOTICE OF VALUATION DISCLOSURE AND PREHEARING CONFERENCE DUE DATES; GOOD CAUSE SHOWN; RESCHEDULING. Beginning January 1, 2005, all requests for extension of time or adjournment will be granted only upon a showing of good cause. The Tribunal will issue notices for the exchange of valuation disclosures and prehearing conferences after the answer is filed. Orders granting a request for extension of time or request for adjournment will contain a rescheduled date certain.

In the past, the Tribunal routinely granted litigants' initial requests for extensions or adjournments, but granted subsequent requests only if the requesting party demonstrated extenuating circumstances. The most frequent requests concerned submission of the valuation disclosure and the prehearing conference in Entire Tribunal matters.

To conserve administrative resources and improve case management, beginning January 1, 2005, the Tribunal will no longer routinely grant requests for extension of time or adjournments. Pursuant to MCR 2.503, requests for extension of filing dates or adjournment of prehearings will, after January 1, 2005, only be granted for good cause shown. To assist litigants in timely preparing valuation disclosures and prehearing conferences, the Tribunal will provide more time for litigants to meet these deadlines without an extension by scheduling these events after the answer has been filed, rather than waiting several months for the counsel conference to be completed.

As a guide, conflicting engagements of the parties or their representatives, employment of a new representative, or ongoing settlement discussions ordinarily are not to be regarded as good cause. Motions should inform the Tribunal of the position of the other parties with respect to the request for extension and should propose alternate due dates to which the parties were able to agree. A motion for extension or adjournment filed 14 days or less prior to the date to which the motion is directed ordinarily will be considered dilatory unless the reasons requiring the extension of the scheduled date arose during that 14-day period.

Proposed alternate dates should be reasonably close to the scheduled date, and generally, within 60 days of the original scheduled date. An order granting a motion for extension or adjournment will reschedule the matter, at the Tribunal's convenience, to a new date certain.